IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. 10/742,892 Confirmation No. 7096

Inventor: LAYFIELD, Jack et al Filing Date: 23 December 2003

Title: MODULAR PREFABRICATED SPA

Examiner: PHILLIPS, Charles E.

Group Art Unit: 3751

Docket: 039209-0002US

June 2, 2010

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AFTER FINAL

Dear Sir:

This communication is filed in response to the Office Action mailed February 4, 2010 as Paper No. / Mail Date 20100201.

Please amend the subject patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.